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Proposed programme budget for the biennium 1996-1997*

Part VIII Common support services

Section 26 Administration and management

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* The present document contains section 26B of the proposed programme budget for the biennium 1996-1997. The complete proposed programme budget will subsequently be issued in final printed form as *Official Records of the General Assembly, Fiftieth Session, Supplement No. 6* (A/50/6/Rev.1).

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Section 26B
Office of Programme Planning, Budget and Accounts

Overview

26B.1 The Office of Programme Planning, Budget and Accounts is responsible for the implementation of subprogramme 3, Financial accounting and reporting, and part of subprogramme 5, Programme planning, budgeting and monitoring, subprogramme 6, Financial services relating to peace-keeping matters, of programme 42, Programme planning, budget and finance, of major programme IX, Common support services, of the medium-term plan for the period 1992-1997, as revised.

26B.2 The main objective of the Office of Programme Planning, Budget and Accounts is the implementation and continuing improvement of the system of programme planning, budgeting and accounts for activities financed from all sources, including the regular budget, peace-keeping accounts and trust funds of the Organization.

26B.3 The Office prepares and submits to the General Assembly the proposed medium-term-plan and biennial programme budgets and related performance reports of the United Nations, budget proposals and performance reports for peace-keeping operations, maintains the accounts of the Organization and prepares financial reports. During the biennium, the work of the Office will focus on improving the system and procedures relating to regular budget activities and on the preparation of a new medium-term plan beyond 1997. High priority will be accorded to the introduction of the new budgetary cycle with standardized presentation for peace-keeping operations. In addition, the programme of work of the Office will continue to be guided by the Financial Regulations and Rules of the United Nations (ST/SGB/Financial Rules/1/Rev.3 (1985)), the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/PPBME/1 (1987)), as well as by resolutions adopted annually by the General Assembly on administrative, financial and budgetary questions.

26B.4 The Office provides substantive services for the General Assembly, the Advisory Committee on Administrative and Budgetary Questions, the Committee for Programme and Coordination, the Economic and Social Council, the United Nations Board of Auditors and the Panel of External Auditors of the United Nations.

26B.5 The overall level of resources proposed for the Office would entail a net increase of $851,400. This includes $1,272,500 for the transfer to the regular budget of seven posts currently funded from the support account for peace-keeping operations; and $300,000 for enhancing the budget information system, offset by a reduction of $522,300 reflecting the abolition of five posts stemming mainly from the implementation of the Integrated Management Information Systems (IMIS).

26B.6 The estimated percentage distribution of the total resources of the Office in 1996-1997 would be as follows:

		Regular budget	Extra-budgetary
		(percentage)	
A.	Executive direction and management	7.0	—
B.	Programme of work		
1.	Financial accounting and reporting	55.5	61.0
2.	Programme planning and budgeting	31.5	4.0
3.	Financial services relating to peace-keeping matters	6.0	35.0
	Total	**100.0**	**100.0**

Table 26B.1 Summary of requirements by programme

(Thousands of United States dollars)

(1) *Regular budget*

Programme	1992-1993 expenditures	1994-1995 appropriations	Resource growth: Amount	Resource growth: Percentage	Total before recosting	Recosting	1996-1997 estimates
A. Executive direction and management	1 353.6	1 397.5	(20.3)	(1.4)	1 377.2	66.0	1 443.2
B. Programme of work							
1. Financial accounting and reporting	9 373.8	11 680.4	(296.1)	(2.5)	11 384.3	531.6	11 915.9
2. Programme planning and budgeting	6 617.9	6 578.2	(104.7)	(1.5)	6 473.5	373.2	6 846.7
3. Peace-keeping financing	—	—	1 272.5	—	1 272.5	73.8	1 346.3
Total	**17 345.3**	**19 656.1**	**851.4**	**4.3**	**20 507.5**	**1 044.6**	**21 552.1**

(2) *Extrabudgetary resources*

1992-1993 expenditures	1994-1995 estimates	Source of funds	1996-1997 estimates
		(a) Services in support of:	
		(i) United Nations organizations	
2 291.6	3 499.1	Support to extrabudgetary administrative structures	3 621.3
		(ii) Extrabudgetary activities	
962.8	1 705.2	Support to extrabudgetary substantive activities	1 804.5
2 168.9	1 899.7	Technical cooperation reimbursement resources	1 907.4
3 419.3	8 822.6	Peace-keeping operations	10 565.3
—	—	(b) Substantive activities	—
—	—	(c) Operational projects	—
8 842.6	**15 926.6**	**Total**	**17 898.5**
26 187.9	**35 582.7**	**Total (1) and (2)**	**39 450.6**

Table 26B.2 **Summary by object of expenditure**
(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1992-1993 expenditures*	*1994-1995 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*1996-1997 estimates*
			Amount	*Percentage*			
Posts	16 406.0	17 768.5	850.9	4.7	18 619.4	954.1	19 573.5
Other staff costs	340.6	516.4	(107.3)	(20.7)	409.1	20.0	429.1
Consultants and experts	—	40.1	(5.0)	(12.4)	35.1	1.5	36.6
Travel	52.4	134.0	(60.0)	(44.7)	74.0	3.3	77.3
Contractual services	13.9	373.8	280.4	75.0	654.2	31.4	685.6
General operating expenses	425.3	608.8	(177.8)	(29.2)	431.0	20.7	451.7
Supplies and materials	20.8	22.4	—	—	22.4	1.2	23.6
Equipment	86.3	192.1	70.2	36.5	262.3	12.4	274.7
Total	**17 345.3**	**19 656.1**	**851.4**	**4.3**	**20 507.5**	**1 044.6**	**21 552.1**

(2) *Extrabudgetary resources*

1992-1993 expenditures	*1994-1995 estimates*	*Object of expenditure*	*1996-1997 estimates*
8 252.2	15 746.7	Posts	17 543.3
425.2	139.9	Other staff costs	275.2
5.5	40.0	Travel	80.0
53.0	—	General operating expenses	—
19.4	—	Supplies	—
8.8	—	Equipment	—
78.5	—	Other	—
8 842.6	**15 926.6**		**17 898.5**
26 187.9	**35 582.7**		**39 450.6**

Table 26B.3 **Post requirements**

Office of Programme Planning, Budget and Accounts

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1994-1995	*1996-1997*	*1994-1995*	*1996-1997*	*1994-1995*	*1996-1997*	*1994-1995*	*1996-1997*
Professional category and above								
ASG	1	1	—	—	—	—	1	1
D-2	2	3	—	—	1	—	3	3
D-1	4	5	—	—	1	—	5	5
P-5	6	7	—	—	8	7	14	14
P-4/3	30	31	—	—	44	43	74	74
P-2/1	10	9	—	—	2	2	12	11
Total	**53**	**56**	**—**	**—**	**56**	**52**	**109**	**108**
General Service category								
Principal level	8	9	—	—	9	8	17	17
Other levels	69	67	—	—	61	57	130	124
Total	**77**	**76**	**—**	**—**	**70**	**65**	**147**	**141**
Grand total	**130**	**132**	**—**	**—**	**126***	**117***	**256**	**249**

* 1994-1995: 1 P-5, 3 P-4, 4 P-3, 1 P-2, 17 General Service (2 Principal level and 15 Other level).
1996-1997: 1 P-5, 4 P-3, 1 P-2 and 16 General Service (2 Principal level and 14 Other level) posts financed from reimbursement for support to extrabudgetary administrative structures.

2 P-5, 3 P-3, 9 General Service (2 Principal level and 7 Other level) posts financed from reimbursement for support to extrabudgetary substantive activities.

1994-1995: 2 P-4, 1 P-3, 12 General Service (3 Principal level and 9 Other level) posts.
1996-1997: 2 P-4, 1 P-3, 11 General Service (3 Principal level and 8 Other level) posts financed from technical cooperation reimbursement resources.

1994-1995: 1 D-2, 1 D-1, 5 P-5, 13 P-4, 18 P-3, 1 P-2 and 32 General Service (2 Principal level and 30 Other level) posts.
1996-1997: 4 P-5, 12 P-4, 18 P-3, 1 P-2, 29 General Service (1 Principal level and 28 Other level) posts financed from support account for peace-keeping operations.

A. Executive direction and management

Table 26B.4 **Summary by object of expenditure**
(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1992-1993 expenditures*	*1994-1995 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*1996-1997 estimates*
			Amount	*Percentage*			
Posts	918.2	830.6	—	—	830.6	39.7	870.3
Other staff costs	320.4	309.1	—	—	309.1	15.2	324.3
Consultants and experts	—	40.1	(5.0)	(12.4)	35.1	1.5	36.6
Travel	21.6	64.3	(11.7)	(18.1)	52.6	2.5	55.1
General operating expenses	61.4	90.0	(19.1)	(21.2)	70.9	3.2	74.1
Supplies and materials	20.8	22.4	—	—	22.4	1.2	23.6
Equipment	11.2	41.0	15.5	37.8	56.5	2.7	59.2
Total	**1 353.6**	**1 397.5**	**(20.3)**	**(1.4)**	**1 377.2**	**66.0**	**1 443.2**

(2) *Extrabudgetary resources*

1992-1993 expenditures	*1994-1995 estimates*	*Source of funds*	*1996-1997 estimates*
—	—	(a) Services in support of:	—
		(i) United Nations organizations	
		(ii) Extrabudgetary activities	
—	—	(b) Substantive activities	—
—	—	(c) Operational projects	—
Total —	—		—
Total (1) and (2) **1 353.6**	**1 397.5**		**1 443.2**

Table 26B.5 **Post requirements**

Executive direction and management

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1994-1995	*1996-1997*	*1994-1995*	*1996-1997*	*1994-1995*	*1996-1997*	*1994-1995*	*1996-1997*
Professional category and above								
ASG	1	1	—	—	—	—	1	1
P-5	1	1	—	—	—	—	1	1
Total	**2**	**2**	—	—	—	—	**2**	**2**
General Service category								
Other levels	3	3	—	—	—	—	3	3
Total	**3**	**3**	—	—	—	—	**3**	**3**
Grand total	**5**	**5**	—	—	—	—	**5**	**5**

26B.7 The Controller provides the overall direction, policy, management and coordination of the programmes and staff of the Office of Programme Planning, Budget and Accounts; administers and ensures compliance with the Financial Regulations and Rules, as well as the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. The Controller is also responsible for the provision of secretariat services to the Advisory Panel on Management and Finance (ST/SGB/270).

Resource requirements (at current rates)

Posts

26B.8 Total estimated requirements under this heading ($830,600) relate to the continuation of one assistant secretary-general, one P-5 and three General Service (Other level) posts.

Other staff costs

26B.9 A provision of $116,100 is proposed for general temporary assistance to provide for maternity leave and sick-leave replacements and temporary assistance during peak workload periods for the Office as a whole. A provision of $193,000 covers overtime requirements for the Office as a whole, in particular during sessions of the General Assembly, the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions, the preparation of the programme budget, peace-keeping budgets and the end-of-year closing of the accounts.

Consultants

26B.10 The provision of $35,100, reflecting a reduction of $5,000, would cover the cost of hiring outside expertise as required in the areas of financial management and control.

Travel

26B.11 A provision of $52,600, reflecting a reduction of $11,700, is requested for the head of the Office and his designated representatives to undertake travel related to the functions of the Office.

General operating expenses

26B.12 The total estimated requirements of $70,900, reflecting a reduction of $19,100, relate to the rental of office equipment ($21,400); the Office's share for the port and disk charges in connection with the mainframe computer system ($3,500); communications ($32,700); official functions ($4,000) and maintenance of existing office automation equipment ($9,300).

Supplies and materials

26B.13 The estimated requirements of $22,400, at the maintenance level, relate to the cost of office supplies.

Equipment

26B.14 The estimated requirements ($56,500, including growth of $15,500) relate to the share of the Controller's Office for the replacement of office automation equipment.

B. Programme of work

1. Financial accounting and reporting

Table 26B.6 **Summary by object of expenditure**
(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1992-1993 expenditures*	*1994-1995 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*1996-1997 estimates*
			Amount	*Percentage*			
Posts	9 094.7	11 006.8	(92.8)	(.8)	10 914.0	508.9	11 422.9
Other staff costs	20.2	207.3	(107.3)	(51.7)	100.0	4.8	104.8
Travel	12.2	7.3	—	—	7.3	.4	7.7
Contractual services	13.9	61.0	(19.6)	(32.1)	41.4	1.8	43.2
General operating expenses	205.2	315.7	(105.5)	(33.4)	210.2	10.3	220.5
Equipment	27.6	82.3	29.1	35.3	111.4	5.4	116.8
Total	**9 373.8**	**11 680.4**	**(296.1)**	**(2.5)**	**11 384.3**	**531.6**	**11 915.9**

(2) *Extrabudgetary resources*

1992-1993 expenditures	*1994-1995 estimates*	*Source of funds*	*1996-1997 estimates*
		(a) Services in support of:	
		(i) United Nations organizations	
2 291.6	3 499.1	Support to extrabudgetary administrative structures	3 621.3
		(ii) Extrabudgetary activities	
242.5	1 019.4	Support to extrabudgetary substantive activities	1 075.4
2 168.9	1 899.7	Technical cooperation	1 907.4
1 323.4	2 963.5	Peace-keeping operations	4 327.7
—	—	(b) Substantive activities	—
—	—	(c) Operational projects	—
6 026.4	**9 381.7**		**10 931.8**
15 400.2	**21 062.1**		**22 847.7**

Table 26B.7 **Post requirements**

Financial accounting and reporting

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1994-1995	*1996-1997*	*1994-1995*	*1996-1997*	*1994-1995*	*1996-1997*	*1994-1995*	*1996-1997*
Professional category and above								
D-2	1	1	—	—	—	—	1	1
D-1	2	2	—	—	—	—	2	2
P-5	2	2	—	—	3	3	5	5
P-4/3	16	16	—	—	25	25	41	41
P-2/1	7	7	—	—	2	2	9	9
Total	**28**	**28**	**—**	**—**	**30**	**30**	**58**	**58**
General Service category								
Principal level	6	6	—	—	7	7	13	13
Other levels	53	51	—	—	40	38	93	89
Total	**59**	**57**	**—**	**—**	**47**	**45**	**106**	**102**
Grand total	**87**	**85**	**—**	**—**	**77[a]**	**75[a]**	**164**	**160**

[a] 1994-1995: 1 P-5, 3 P-4, 4 P-3, 1 P-2, 17 General Service (2 Principal level and 15 Other level) posts.
1996-1997: 1 P-5, 3 P-4, 4 P-3, 1 P-2, 16 General Service (2 Principal level and 14 Other level) posts financed from reimbursement for support to extrabudgetary administrative structures (includes the secretariat of the Advisory Board on Compensation Claims and the Insurance Section).

1994-1995 and 1996-1997: 1 P-5, 2 P-3, 6 General Service (2 Principal level and 4 Other level) posts financed from reimbursement for support to extrabudgetary substantive activities (includes the secretariat of the Advisory Board on Compensation Claims and the Insurance Section).

1994-1995: 2 P-4, 1 P-3, 12 General Service (3 Principal level and 9 Other level).
1996-1997: 2 P-4, 1 P-3, 11 General Service (3 Principal level and 8 Other level) posts financed from technical cooperation reimbursement.

1994-1995 and 1996-1997: 1 P-5, 4 P-4, 9 P-3, 1 P-2 and 12 General Service (Other level) posts financed from support account for peace-keeping operations.

Subprogramme 1
Financial accounting and reporting

26B.15 Activities under this subprogramme are implemented by the Accounts Division. The Division will continue to record and maintain all accounts of the United Nations on a fund basis; control the collection of monies and assist in the monitoring of expenditures; ensure proper application of the Financial Regulations and Rules and established procedures relating to accounting matters; and effect timely and accurate payment of financial obligations of the Organization. Coordination and supervision of all health, life, property and liability insurance activities of the Organization will continue as well as services to the Claims Board and the Advisory Board on Compensation Claims.

Activities

1. Parliamentary services

Parliamentary documentation. Financial reports of the Secretary-General to the General Assembly.

2. Published material

Technical material. Semi-annual financial statements for the regular budget, all peace-keeping operations, all trust funds, technical cooperation activities, revenue-producing activities, operations established by the Security Council and other special purpose funds.

3. Administrative support services

Programme planning, budget and finance

(a) *Financial accounts.* (i) Processing of various financial and accounting documents; (ii) recording the collection of monies and other receivables due to the Organization, amounting to several billion dollars a year; (iii) production of cash-flow forecasts for regular budget and peace-keeping operations; (iv) reconciliation of bank accounts; (v) remittances of funds to the various peace-keeping missions, regional commissions and information centres located throughout the world; (vi) production of semi-annual financial statements, monthly allotment and budget performance reports and other financial information for use by regular budget programme managers; (vii) recording and preparation of semi-annual consolidated statements of income and expenditure for seven revenue-producing activities and all peace-keeping operations; (viii) maintenance of accounts and reporting on trust funds and technical cooperation activities;

(b) *Payments and disbursements.* (i) Payment of salaries and related allowances and other benefits to United Nations staff, consultants and United Nations fellows; (ii) processing of income tax reimbursements; (iii) preparation of reports and statements of earnings, including annual United Nations Joint Staff Pension Fund reports and schedules; (iv) processing payments to vendors and other contractors; (v) processing of travel claims;

(c) *Systems support.* Development, implementation and support of (i) finance sections of IMIS and its related reports and interfaces; (ii) general accounting system; (iii) payroll system; (iv) after-service health insurance; (v) tax reimbursement systems; (vi) cheque printing; (vii) local area network administration; (viii) field accounting system; (ix) field payroll system; (x) treasury systems;

(d) Management and coordination of all life, health, property and liability insurance activities; and studying of alternative insurance plan structures as needed in the light of developments in world-wide insurance markets;

(e) Provision of secretariat services to the United Nations Claims Board and the Advisory Board on Compensation Claims.

Resource requirements (at current rates)

Posts

26B.16 Total estimated requirements $10,914,000, reflecting a decrease of $92,800, relate to salaries and common staff costs for 85 posts, including an increase of $6,400 due to staff changes approved in 1994-1995 but not fully funded. It is proposed to discontinue two General Service (Other level) posts beginning 1997, as a result of the implementation of IMIS.

Other staff costs

26B.17 Requirements of $100,000 are estimated for general temporary assistance during 1996-1997 in connection with initial support for the implementation of IMIS.

Travel

26B.18 The provision of $7,300 relates to travel in order to achieve better coordination of accounting and reporting procedures with duty stations away from Headquarters.

Contractual services

26B.19 The provision of $41,400 for external printing of various reports reflects a reduction of $19,600 in line with the overall reduction for external printing.

General operating expenses

26B.20 Requirements proposed under this heading ($210,200), reflecting a reduction of $105,500, cover the Division's share for the port and disk charges in connection with the mainframe computer system ($109,600) and the maintenance of existing office automation equipment ($100,600).

Equipment

26B.21 The estimated requirements under this heading ($111,400), including an increase of $29,100, relate to the Division's share for the replacement of office automation equipment.

2. Programme planning and budgeting

Table 26B.8 **Summary by object of expenditure**
(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1992-1993 expenditures*	*1994-1995 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*1996-1997 estimates*
			Amount	*Percentage*			
Posts	6 393.1	5 931.1	(328.8)	(5.5)	5 602.3	331.7	5 934.0
Travel	18.6	62.4	(48.3)	(77.4)	14.1	.4	14.5
Contractual services	—	312.8	300.0	95.9	612.8	29.6	642.4
General operating expenses	158.7	203.1	(53.2)	(26.1)	149.9	7.2	157.1
Equipment	47.5	68.8	25.6	37.2	94.4	4.3	98.7
Total	**6 617.9**	**6 578.2**	**(104.7)**	**(1.5)**	**6 473.5**	**373.2**	**6 846.7**

(2) *Extrabudgetary resources*

1992-1993 expenditures	*1994-1995 estimates*	*Source of funds*	*1996-1997 estimates*
		(a) Services in support of:	
		(i) United Nations organizations	
		Support to extrabudgetary administrative structures	
		(ii) Extrabudgetary activities	
720.3	685.8	Support to extrabudgetary substantive activities	729.1
		(b) Substantive activities	
		(c) Operational projects	
720.3	**685.8**		**729.1**
7 338.2	**7 264.0**		**7 575.8**

Table 26B.9 **Post requirements**

Programme planning and budgeting

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1994-1995	*1996-1997*	*1994-1995*	*1996-1997*	*1994-1995*	*1996-1997*	*1994-1995*	*1996-1997*
Professional category and above								
D-2	1	1	—	—	—	—	1	1
D-1	2	2	—	—	—	—	2	2
P-5	3	3	—	—	1	1	4	4
P-4/3	14	14	—	—	1	1	15	15
P-2/1	3	2	—	—	—	—	3	2
Total	**23**	**22**	**—**	**—**	**2**	**2**	**25**	**24**
General Service category								
Principal level	2	2	—	—	—	—	2	2
Other levels	13	11	—	—	3	3	16	14
Total	**15**	**13**	**—**	**—**	**3**	**3**	**18**	**16**
Grand total	**38**	**35**	**—**	**—**	**5[a]**	**5[a]**	**43**	**40**

[a] 1 P-5, 1 P-3 and 3 General Service (Other level) posts financed from reimbursement for support to extrabudgetary substantive activities.

Subprogramme 2
Programme planning and budgeting

26B.22 Responsibility for programme planning and budgeting rests with the Programme Planning and Budget Division. The Division's tasks include:

(a) Coordination of the preparation of the medium-term plan and related revisions;

(b) Preparation of proposed programme budgets and related revised estimates and statements of programme budget implications;

(c) Authorization of expenditures and staffing tables;

(d) Review and monitoring of expenditures;

(e) Review of compliance with staffing tables;

(f) Development and maintenance of parameters for costing the programme budget;

(g) Servicing of intergovernmental bodies and of other bodies.

Activities

1. Parliamentary services

(a) *Parliamentary documentation.* Medium-term plan for the period 1998-2001; approved appropriations for the programme budget (1996); proposed outline of the programme budget for the biennium 1998-1999; budget performance reports for the biennium 1996-1997; reports to the Fifth Committee of the General Assembly on the programme budgets for the bienniums 1994-1995 and 1996-1997; proposed programme budget for the biennium 1998-1999; and reports to the General Assembly on administrative and budgetary matters, as required;

(b) Substantive services to the Committee for Programme and Coordination, the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee of the General Assembly.

2. Administrative support services and finance

(a) Review of draft resolutions and decisions before the General Assembly, the Economic and Social Council and their subsidiary bodies and preparation of statements of programme budget implications and revised estimates; review and analysis of cost plans for extrabudgetary financing;

(b) Issuance of authorizations, guidelines or instructions with a view to improving administrative and financial procedures and rationalizing the use of resources; review and analysis of trust fund proposals and the establishment of their terms of reference and agreements with contributors; review of programme budget implications of host-country agreements for meetings held away from established headquarters; review of draft reports to the General Assembly, the Economic and Social Council and their subsidiary bodies; issuance of allotment advices and staffing table authorizations; monitoring of expenditures, review of proposals for revisions to allotment advices and preparation of requests for supplementary estimates; preparation of requests for authorization to incur unforeseen and extraordinary expenditures; maintenance of vacancy statistics and certifying officers' panel;

(c) Maintenance and operation of computerized budget system and management of data structure, data input and system control; creation of standard cost tables.

Resource requirements (at current rates)

Posts

26B.23 Requirements under this heading have been estimated at $5,602,300 and reflect a reduction of $328,800. Two posts (1 P-2 and 1 General Service (Other level)), previously assigned to monitoring the maintenance of incumbency reports and related work will no longer be required with the implementation of IMIS. Furthermore, through a reorganization of support functions in respect of documentation, administration of the local area network and related support services, one General Service post is proposed for abolition.

Travel

26B.24 The provision for travel for 1994-1995 included a significant increase related to travel by programme budget officers to offices away from Headquarters to gain a better understanding of the manner in which they operate. Practical considerations, notably the heavy workload of the Division, have precluded this. The provision for travel is therefore reduced by $48,300 to $14,100.

Contractual services

26B.25 A provision of $612,800, representing an increase of $300,000, is being proposed for data-processing services to enhance the capacity of the current budget information system and increase necessary interfaces with IMIS.

General operating expenses

26B.26 The provision of $149,900, after a reduction of $53,200, relates to the Division's share in the port and disk charges in connection with the mainframe computer system ($94,400). In addition, requirements of $55,500 cover the maintenance of existing office automation equipment.

Equipment

26B.27 Estimated requirements of $94,400 relate to the replacement of existing office automation equipment of the Division.

3. Financial services relating to peace-keeping matters

Table 26B.10 Summary by object of expenditure

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	1992-1993 expenditures	1994-1995 appropriations	Resource growth Amount	Resource growth Percentage	Total before recosting	Recosting	1996-1997 estimates
Posts	—	—	1 272.5	—	1 272.5	73.8	1 346.3
Total	**—**	**—**	**1 272.5**	**—**	**1 272.5**	**73.8**	**1 346.3**

(2) *Extrabudgetary resources*

1992-1993 expenditures	1994-1995 estimates	Source of funds	1996-1997 estimates
		(a) Services in support of:	
—	—	(i) United Nations organizations	—
		(ii) Extrabudgetary activities	
2 095.9	5 859.1	Peace-keeping operations	6 237.6
—	—	(b) Substantive activities	—
—	—	(c) Operational projects	—
2 095.9	**5 859.1**	**Total**	**6 237.6**
2 095.9	**5 859.1**	**Total (1) and (2)**	**7 583.9**

Table 26B.11 Post requirements

Financial services relating to peace-keeping matters

Established posts: Regular budget 1994-1995	Established posts: Regular budget 1996-1997	Temporary posts: Regular budget 1994-1995	Temporary posts: Regular budget 1996-1997	Temporary posts: Extrabudgetary resources 1994-1995	Temporary posts: Extrabudgetary resources 1996-1997	Total 1994-1995	Total 1996-1997
Professional category and above							
D-2	—	1	—	—	1	—	1	1
D-1	—	1	—	—	1	—	1	1
P-5	—	1	—	—	4	3	4	4
P-4/3	—	1	—	—	18	17	18	18
Total	**—**	**4**	**—**	**—**	**24**	**20**	**24**	**24**
General Service category								
Principal level	—	1	—	—	2	1	2	2
Other levels	—	2	—	—	18	16	18	18
Total	**—**	**3**	**—**	**—**	**20**	**17**	**20**	**20**
Grand total	**—**	**7**	**—**	**—**	**44***	**37***	**44**	**44**

* Posts financed from support account for peace-keeping operations:

1996-1997: 3 P-5, 8 P-4, 9 P-3, 17 General Service (1 Principal level and 16 Other level) posts;

1994-1995: 1 D-2, 1 D-1, 4 P-5, 9 P-4, 9 P-3, 20 General Service (2 Principal level and 18 Other level) posts.

Subprogramme 3
Financial services relating to peace-keeping matters

26B.28 Activities under this high-priority subprogramme are carried out by the Peace-keeping Financing Division. The Division will aim to improve on financial management techniques with a view to ensuring that peace-keeping operations are administered with maximum efficiency and economy. Emphasis will be placed on streamlining budgeting techniques, finalizing procedures and standardizing budget presentation. It will also continue to carry out financial management functions in respect of peace-keeping operations, such as development of financial policy, budget formulation, budgetary control and monitoring of cash flow, as well as periodic review of the rates of reimbursement to troop-contributing Governments and maintenance of liaison with Governments, including negotiations on financial matters relating to peace-keeping operations with troop-contributing Governments. The Division will also continue to streamline and standardize budgeting techniques and procedures and to improve budget formats.

Activities

1. Parliamentary services

Parliamentary documentation. Reports to the General Assembly on the financing of UNCRO, the United Nations Disengagement Observer Force, the United Nations Interim Force in Lebanon, the United Nations Iraq-Kuwait Observation Mission, the United Nations Peace-keeping Force in Cyprus, the United Nations Observer Mission in Liberia, the United Nations Angola Verification Mission III, the United Nations Mission for the Referendum in Western Sahara, the United Nations Preventive Deployment Force (UNPREDEP), the United Nations Protection Force, the United Nations Observer Mission in Georgia, the United Nations Mission in Haiti, the United Nations Assistance Mission for Rwanda, the United Nations Mission of Observers in Tajikistan and new missions to be authorized by the Security Council; reports to the Assembly on the administrative and budgetary aspects of the financing of the United Nations peace-keeping operations, including the review of the rates of reimbursement, the peace-keeping reserve fund, the support account for peace-keeping operations and completed peace-keeping operations as required; and sections of reports to the Security Council on the financing of all peace-keeping operations, as required.

2. Administrative support services

(a) *Budget formulation.* Review and analysis of cost estimates for the financing of peace-keeping operations and for activities related to Security Council resolution 687 (1991); review of proposals to be financed from the trust funds established for peace-keeping/peacemaking operations, the support account for peace-keeping operations and the General Assembly resolution governing unforeseen and extraordinary expenses;

(b) *Budgetary control.* Issuance of allotments and staffing table authorizations; review of monthly statements of expenditures for all peace-keeping operations and the support account for peace-keeping operations and for activities related to Security Council resolution 687 (1991);

(c) * *Monitoring of financial status.* Review and analysis of the financial status of peace-keeping and mission special accounts and determination of the amounts needed for operational and backstopping costs, as required; monthly determination of the amounts payable to each troop-contributing Government; and issuance of authorizations and/or guidelines for other payments to each Government providing troops or logistic support to peace-keeping and other missions, the peace-keeping reserve fund;

(d) *Liaison with Governments.* Discussions with Governments, including the troop-contributing Governments, on the financial status of each mission and its implications for the respective peace-keeping operations; and negotiations with troop-contributing Governments on financial matters relating to peace-keeping operations, including details of payments outstanding to them;

(e) *Rates of reimbursement formulation*. Review and analysis of data submitted periodically by troop-contributing Governments on the cost of providing national troops to peace-keeping and other missions; annual review and analysis of changes in inflation and currency exchange rates and their implications for standard rates of reimbursement for troop costs; and preparation of reports to the General Assembly on the review of the standard rates of reimbursement for troop costs.

Resource requirements (at current rates)

Posts

26B.29 A new provision of $1,272,500 is proposed to fund the core posts for the Peace-keeping Financing Division: 1 D-2, 1 D-1, 1 P-5, 1 P-4, 1 General Service (Principal level) and 2 (Other level) posts currently funded in the Peace-keeping Financing Division under the support account. Pursuant to the proposals of the Secretary-General that the Organization must have a permanent capability to assume its peace-keeping operations, even if no ongoing peace-keeping operation exists, and that core functions for backstopping peace-keeping activities should be financed by the regular budget (see A/49/717), it is proposed, as indicated in that report, that these seven posts be transferred to the regular budget.

26B.30 The D-2 post is for the Director who has overall responsibility for the Division; the D-1 post is for the Deputy Director, who will also head the Policy and Standardization Section, which will deal with policy issues of peace-keeping budget and finance, planning and coordination, the support account, preparation of reports on administrative and financial policies, streamlining budgetary procedures, maintenance of standard costs and formulation of costing and budget formats, post facto tracking and analysis of budget estimates and expenditures to increase the accuracy and credibility of subsequent submissions, reimbursement to troop-contributing Governments of troop costs, contingent-owned equipment and other costs; the Deputy Director will be assisted by one P-4; one P-5 post will be responsible for start-up activities in the area of finance and budget, participate in needs-assessment and survey missions, evaluation and analysis of financial and budgetary aspects of peace-keeping operations and prepare cost estimates. These Professional posts will be assisted by three General Service staff members, including one at the Principal level.